

REMARKS

This is in response to the Notice of Non-Compliant Amendment of December 26, 2007. With this response, a complete listing of the claims is presented. All pending claims 7-16 are presented for reconsideration and favorable action.

The Director is authorized to charge any fee deficiency required by this paper or credit any overpayment to Deposit Account No. 23-1123.

Respectfully submitted,

WESTMAN, CHAMPLIN & KELLY, P.A.

By: /Judson K. Champlin/
Judson K. Champlin, Reg. No. 34,797
900 Second Avenue South, Suite 1400
Minneapolis, Minnesota 55402-3319
Phone: (612) 334-3222 Fax: (612) 334-3312

JKC:lrs